



Government of the District of Columbia  
Office of the Chief Financial Officer  
Office of Tax and Revenue

2005  
D-40ES

# 2005 D-40ES Estimated Payment for Individual Income Tax

**Secure - Accurate - Convenient ...**

**File Electronically Today!**  
**[www.cfo.dc.gov/etsc](http://www.cfo.dc.gov/etsc)**



**Important: Use the mail labels pro-**  
**vided when you mail your vouchers.**

D-40ES (REV. 07/21/04)



### **Who must file D-40ES estimated tax vouchers?**

You must file these vouchers if you are required to file a DC income tax return and, after subtracting your tax withheld and any credits, you expect to owe \$100 or more in taxes.

### **Should you file joint vouchers?**

If you plan to file jointly on your 2005 D-40 return, you should file joint 2005 vouchers to ensure that you receive proper credit for any estimated income tax you pay. If you file joint vouchers, but you do not file jointly on your D-40 return, you may divide the estimated tax paid between you and your spouse any way you wish.

### **Where do you make payments?**

You may choose to pay your estimated tax and file your voucher electronically. You can do this free of charge through the DC Government web site. Go to [www.cfo.dc.gov](http://www.cfo.dc.gov), select Taxpayer Service Center, select Individual Income Tax Service Center, and then select DC Online Filing.

If you choose to file by paper, mail the voucher and payment to:

Office of Tax and Revenue  
Individual Estimated Tax  
P0 Box 96018  
Washington DC 20090-6018

**NOTE:** Please use the mail labels provided when you mail your vouchers.

Make your check or money order payable to the DC Treasurer. Write your social security number, voucher number, and "2005 D-40ES" on your check or money order.

### **When are the vouchers due?**

File your vouchers by the following dates:

- Voucher 1: April 15, 2005
- Voucher 2: June 15, 2005

- Voucher 3: September 15, 2005
- Voucher 4: January 17, 2006

### **How do you determine your estimated tax?**

If you expect your taxes and withholding for 2005 to be approximately the same as last year, your estimated tax is the amount of tax you owed in 2004. Divide this amount by four installments.

If you expect this year's income to be different from last year, use the worksheet on page 6 to estimate your 2005 DC taxes.

### **Can you apply an overpayment from your DC return?**

You can apply the full amount of any overpayment from your prior year's income tax return to the first payment of your estimated taxes or you can spread it across the four installments any way you choose. You may not use this if you have requested or received a refund of this overpayment.

You can use the record of payments worksheet on page 8 to plan how much overpayment you will apply to each installment.

### **Could you be charged a penalty or fee?**

*If you underestimate your taxes:*

You will be charged an underpayment rate of 10 percent per year compounded daily if your withholdings, credits and estimated tax payments do not equal:

- At least 90% of the amount of tax you will owe on your 2005 DC return, or
- 100% of the amount of tax you owed on your 2004 DC return.

*If you falsely state your estimated taxes:*

You will be charged a penalty if any statement made on the voucher is not true and accurate to the best of your knowledge.

### **Dishonored check**

You will be charged a \$65 fee if your check is returned to us.

### **What if your estimated taxes change during the year?**

If you have filed one or more vouchers and you find that your estimated tax liability has changed substantially, use the calculation on page 7 to recalculate your estimated tax payment.

Using your remaining vouchers, adjust your installment amounts to cover the balance you owe. If you file your DC individual tax return for the year 2004 before you make your last estimated tax payment, you must pay the balance of any tax due with your return. (Do not send in your last voucher.)

**Where do you call if you have questions?**

Office of Tax and Revenue 202-727-4TAX (4829)

---

**Filling out the form**

To ensure that we can process your forms quickly and accurately, please follow these guidelines. **Do not print outside the boxes.**

Using black ink, print in capital letters.

R O B E R T S

Leave a space between words and between numbers and words.

8 E L M

Yes

No

Write 3s with rounded tops, not flat tops.

3 7 ~~3~~ ~~7~~

Write 7s without middle bars.

Round all cents to the nearest dollar. **Do not enter cents.**

\$ 5 7 2 0 4.00

## Worksheet to Estimate DC Tax Payments

a	Federal adjusted gross income expected for <u>2005</u>	a	
b	Deduction amount If you expect to itemize your deductions, enter the estimated deduction amount. If you expect to take a standard deduction, for married filing separately, enter \$1,000; all others enter \$2,000.	b	
c	Subtract Line b from Line a.	c	
d	Number of exemptions	d	
e	Exemption amount Multiply \$1,370 by Line d.	e	
f	Estimated taxable income Subtract Line e from Line c.	f	
g	DC tax Use the tax rate table on page 7.	g	
h	DC income tax to be withheld during <u>2005</u>	h	
i	Property tax credit If you have none, make no entry — leave blank.	i	
j	Other <u>DC</u> credits EITC, Low Income Credit, or credit for child care. If you have none, leave blank.	j	
k	<u>Schedule L, Lower Income Long-Term Homeowner Credit.</u> <u>If none, leave blank .</u>	k	
l	Add Lines h-k.	l	
m	Estimated DC tax Subtract Line l from Line g.	m	
n	Amount of each payment Divide Line l by the number of voucher payments due this year. Apply any overpayment from your 2004 return any way you wish, see page 8.	n	

<b><u>Revised</u> estimated tax payment</b> <i>Use this calculation if your estimated income changes significantly after you have filed one or more vouchers.</i>	
a <b><u>Revised</u></b> estimated tax for <b><u>2005</u></b>	a <input type="text"/>
b Total payments made	b <input type="text"/>
c Total due Subtract Line b from Line a.	c <input type="text"/>
d Amount of each remaining installment Divide Line c by the number of remaining installments. Using your remaining vouchers, adjust your installment amount to cover the balance you owe.	d <input type="text"/>

**Tax Rate Table**

<i>Taxable Income</i>	<i>DC Tax</i>
\$10,000 and less	5% of taxable income
\$10,001 to \$30,000	\$500 plus 7.5% of taxable income over \$10,000
More than \$30,000	\$2,000 plus 9.3% of taxable income over \$30,000





# Record of payments worksheet

Use this record to plan how much of any overpayment credit you will apply to each installment and to record the date you paid.

KEEP FOR YOUR RECORDS  
Estimated Tax Payments

Total estimated tax for <u>2005</u>	
Credits from any <u>2004</u> D-40 overpayment	

<i>Voucher number</i>	<i>Installment amount</i>	<i>—</i>	<i>Portion of <u>2004</u> overpayment applied</i>	<i>=</i>	<i>Payment amount</i>		<i>Date paid</i>		<i>Payment Information</i>
1		—		=					
2		—		=					
3		—		=					
4		—		=					





Government of the  
District of Columbia

## D-40N Change of Name or Address

Important: Fill out both sides.

## Old information

Your first name

M.I. Last name

Spouse's first name

M.I. Last name

Your social security number

Spouse's social security number

Your daytime phone number

Home address (number and street)

Apartment number

City

State

Zip Code

page 1

### New information

Your first name M.I. Last name

Spouse's first name M.I. Last name

Your social security number Spouse's social security number Your daytime phone number

Home address (number and street) Apartment number

City State Zip Code

page 2

page 2



Government of the  
District of Columbia

**2005**

# D-40ES Estimated Payment for Individual Income Tax



0 5 0 4 0 0 3 1 0 0 0 0

Quarterly payment  
(dollars only)

\$

00

OFFICIAL USE ONLY

Your social security number

Spouse's social security number

Your first name, middle initial, last name. *(Leave a space between names and initials.)*

Your spouse's first name, middle initial, last name. *(Leave a space between names and initials.)*

Address (number, street, and apartment number)

Fill in ☐ if this is your first return or if your address changed from your last return

City

State

Zip Code

Make check or money order payable to DC Treasurer.

2005 D-40ES P1

Voucher number:

Due date:

Estimated Payment for Individual Income Tax

DCE0071



## 2005



Quarterly payment  
(dollars only)

00

Your social security number

Spouse's social security number

Your first name, middle initial, last name. *(Leave a space between names and initials.)*

Your spouse's first name, middle initial, last name. *(Leave a space between names and initials.)*

Address (number, street, and apartment number)

Fill in  if this is your first return or if your address changed from your last return

City

State

Zip Code

Make check or money order payable to DC Treasurer.

2005 D-40ES P1

Voucher number:

Due date:

Estimated Payment for Individual Income Tax

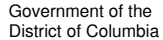
DCE007I











## 2005

## D-40ES Estimated Payment for Individual Income Tax



Quarterly payment  
(dollars only)

00

Your social security number

Spouse's social security number

Your first name, middle initial, last name. *(Leave a space between names and initials.)*

Your spouse's first name, middle initial, last name. *(Leave a space between names and initials.)*

Address (number, street, and apartment number)

Fill in ☐ if this is your first return or if your address changed from your last return

City

State

Zip Code

Make check or money order payable to DC Treasurer.

2005 D-40ES P1

Voucher number:

Due date:

Estimated Payment for Individual Income Tax

DCE007I





OFFICE OF TAX AND REVENUE  
INDIVIDUAL ESTIMATED TAX  
PO BOX 96018  
WASHINGTON DC 20090-6018



OFFICE OF TAX AND REVENUE  
INDIVIDUAL ESTIMATED TAX  
PO BOX 96018  
WASHINGTON DC 20090-6018



OFFICE OF TAX AND REVENUE  
INDIVIDUAL ESTIMATED TAX  
PO BOX 96018  
WASHINGTON DC 20090-6018



OFFICE OF TAX AND REVENUE  
INDIVIDUAL ESTIMATED TAX  
PO BOX 96018  
WASHINGTON DC 20090-6018



OFFICE OF TAX AND REVENUE  
INDIVIDUAL ESTIMATED TAX  
PO BOX 96018  
WASHINGTON DC 20090-6018



OFFICE OF TAX AND REVENUE  
INDIVIDUAL ESTIMATED TAX  
PO BOX 96018  
WASHINGTON DC 20090-6018









